



Indiana Professional Licensing Agency

Obtaining and maintaining an Indiana
Certified Public Accountant
Certificate

Education:

Accredited University or College

- Bachelor's Degree or Higher Degree
- 150 Hours with an Accounting Concentration
- Provide Transcripts for Review at Time of Exam



Experience

- **Government, Academia, Industry or Public Practice**
- **2 Years of Accounting Experience**
 - Provide verification (Notarized) by a CPA who is carrying an active CPA from Indiana or another state

Applicant does not have to work directly with the CPA providing the verification.

Examination

Pass the 4-part Uniform CPA Examinations



National Association of
State Boards of Accountancy

1-800-CPA-EXAM ext 4263

Email: Mshin@nasba.org

Website: NASBA.org

State Application

**Professional Licensing Agency
Board of Accountancy**



- Submit Application
- Submit Notarized CPA License Employment Verification Form
- Initial Application Fee is waived for New License Requests

Board of Accountancy Process

- We will obtain applicant exam scores and transcripts from NASBA.
- We will review the application to assure that ALL questions have been completed.
- We will verify that the CPA experience verification is from an Active Indiana CPA.
- We will review experience to assure that applicant has no less than 24 months of experience.

Process - *Continued*

- Upon all reviews and all requirements have been met, we will grant an Indiana CPA License.
- We will notify applicant of their status via email and will provide them with their assigned License Number, if applicable.
- Licensee may download a License Card from our website.



Managing Your License



Licensees are required to renew their license on 3 year cycle.

- Cycle is 2012, 2015, 2018, 2021, etc.

Renew on-line

Update records on-line

Licensees should keep in touch by joining the Indiana Board of Accountancy Facebook page.

Firm Permits

- Any firm that practices accounting in the State of Indiana will need to acquire a firm permit as well
- This includes:
 - Sole proprietorships
 - Partnerships
 - Corporations
- If a CPA works for a firm without a permit, the CPA is also violating the law

On-going Education



- Licensees will be required to complete *Continuing Professional Education* to maintain an Active License.
 - 120 hours over a three year period
 - Minimum of 20 per year
- Option: maintain an *Inactive Status License*. Inactive status does not require the Continuing Professional Education.

On-going Education



- Failure to complete the required hours can result in fines of up to \$5,000
- Failure to pay fines or make up hours can result in license suspension

License Compliance and Discipline

- Once licensed, CPA's must adhere to a number of professional rules
 - State licensing laws
 - AICPA Professional Standards
 - CPE compliance
- Violations of any of these can result in formal action against a license

License Compliance and Discipline

- Violations are reported to the Office of the Attorney General (OAG) as consumer complaints
- If the complaint is meritorious, the OAG will file a formal complaint with the Board of Accountancy

Administrative Hearing

- CPA's then have the right to an administrative hearing
- Similar to appearing in court
 - The board stands in for judge and jury
 - The rules of evidence are greatly relaxed
- Can result in fines of up to \$1,000 per count and license discipline up to revocation

Final thoughts

- Obtaining and maintaining your CPA certificate can be confusing and difficult.
- The board and PLA are here to assist you and ensure that you have the knowledge necessary to make it through the licensure process
- Be sure to “like” us on facebook
- Other resources
 - AICPA and www.thiswaytocpa.com



Contacting Us is EASY!

On-line: PLA.IN.gov

E-mail: accountancy@PLA.IN.gov

Phone: [317] 234-3040